CERTIFICATE OF MAILING AND SERVICE

I, Tom Atchley, certify that on June 8, 2005, I caused to be mailed first class, postage prepaid, an original copy of the Arkansas Response to the Public Comment of the Business Advisory Group to Arkansas' Petition for Membership in the Streamlined Sales and Use Tax Agreement to:

Stephen P. B. Kranz, Tax Counsel Council on State Taxation 122 C Street NW, Suite 330 Washington, DC 20001

with duplicate copies to:

Senator Angela Z. Monson 2300 North Lincoln Blvd. – Room 428 Oklahoma City, OK 73105

Commissioner R. Bruce Johnson Utah Tax Commission 210 North 1950 West Salt Lake City, UT 84134

I, Tom Atchley, further certify that on June 8, 2005, I caused to be delivered electronically a true and correct copy of the Arkansas Response to the Public Comment of the Business Advisory Group to the Conforming States Interim Director, Scott Peterson at his e-mail address, Scott.Peterson@state.sd.us and to the Co-Chairs of the Conforming States Committee, Commissioner Loren L. Chumley at her e-mail address, loren.chumley@state.tn.us and to Senator Dwight Cook at his e-mail address, kmund@state.nd.us.

I, Tom Atchley, further certify that on June 8, 2005, I caused to be delivered electronically, a true and correct copy of the Arkansas Response to the Public Comment of the Business Advisory Group to each delegate listed in the Petition for Membership Distribution List, at the e-mail addresses listed therein.

Tom Atchley

Office of Excise Tax Administration

Department of Finance and

Administration